

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
COLUMBUS DIVISION

THE BUCKEYE INSTITUTE,

Plaintiff,

v.

INTERNAL REVENUE SERVICE, *et al.*,

Defendants.

No. 2:22-cv-4297-MHW-EPD

The Hon. Michael H. Watson,
U.S.D.J.

The Hon. Elizabeth P. Deavers,
U.S.M.J.

JOINT STATUS REPORT

Pursuant to the Court's order (ECF No. 76), the parties jointly submit this status report:

1. On March 6, 2024, the defendants timely petitioned the Sixth Circuit Court of Appeals for permission to file an interlocutory appeal under 28 U.S.C. § 1292(b). *See In re: Internal Revenue Service*, Case No. 24-0301 (6th Cir.) (docketed Mar. 7, 2024). The Buckeye Institute answered on March 18, 2024, stating that it does not oppose the request. The defendants' petition remains pending.

2. The parties agree that this case should be stayed pending the resolution of the petition and (if granted) subsequent appeal. Any decision from the Sixth Circuit about what standard governs Buckeye's claims will likely dictate the scope of discovery and the focus at trial. This Court recognized the same in its certification order. *See Order*, ECF No. 73, PageID#930. Thus, the parties agree

that it would not be efficient or productive to begin discovery or otherwise move this case forward at this time.

3. The parties request that the Court stay the case pending appeal.

Date: July 9, 2024.

Respectfully submitted,

/s/ Charles M. Miller

Alan Gura*

Brett R. Nolan*

Charles M. Miller (Ohio 0073844)

Trial Attorney

INSTITUTE FOR FREE SPEECH

1150 Connecticut Avenue, N.W.

Suite 801

Washington, DC 20036

(202) 301-3300

agura@ifs.org

bnolan@ifs.org

cmiller@ifs.org

Jay R. Carson (Ohio 0068526)

Robert Alt (Ohio 0091753)

David C. Tryon (Ohio 0028954)

THE BUCKEYE INSTITUTE

88 East Broad Street, Suite 1300

Columbus, OH 43125

j.carson@buckeyeinstitute.org

robert@buckeyeinstitute.org

d.tryon@buckeyeinstitute.org

DAVID A. HUBBERT

Deputy Assistant Attorney General

/s/ Mary A. Stallings (with consent)

MARY A. STALLINGS

Trial Attorney, Tax Division

JOSEPH A. SERGI

Senior Litigation Counsel, Tax Division

U.S. Department of Justice

P.O. Box 55

Washington, D.C. 20044

202-307-6588 (v)

202-514-5238 (f)

arie.m.rubenstein@usdoj.gov

Counsel for the United States

**admitted pro hac vice*

Counsel for Plaintiff